


TD 93/53A - Addendum - Income tax: Division 10AAA Mineral Transport Expenditure: use of road primarily and principally for the transport of minerals. On what basis is this determined?

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Addendum

Income tax: Division 10AAA Mineral Transport Expenditure: use of road primarily and principally for the transport of minerals. On what basis is this determined?

*This Addendum forms part of the Determination and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner.*

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

This Addendum amends Taxation Determination TD 93/53 as follows:

1. Question

Omit 'Division 10AAA Mineral Transport Expenditure'; substitute 'Subdivision 330-H Transport Capital Expenditure'.

2. Paragraph 2

Omit 'section 123A'; substitute 'section 330-70'.

3. Paragraphs 4 (a) and (5)

Omit 'prescribed mining operations'; substitute 'eligible mining operations'.

4. After Paragraph 6

Insert:

'NOTE: Subdivision 330-H and section 330-70 of the *Income Tax Assessment Act 1997*, to which this Determination refers, express the same ideas as Division 10AAA and section 123A, respectively, of the *Income Tax Assessment Act 1936*.'

Commissioner of Taxation

2 July 1997